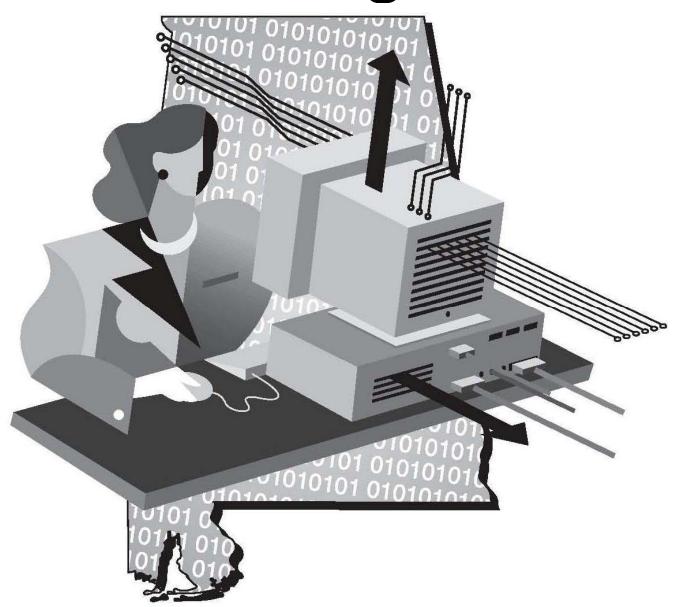
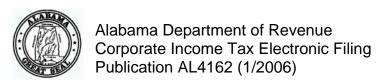
# Alabama Test Package



# Alabama Corporate Income Tax Returns Tax Year 2005



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### ALABAMA ACCEPTANCE TESTING SYSTEM FORM 20C TAX YEAR 2005

#### **Purpose of Testing:**

The purpose of testing prior to live processing is to ensure that:

- 1. Filers transmit in the correct format and meet Alabama Modernized e-File (MeF) electronic filing specifications;
- 2. Returns have few validation or math errors;
- 3. Alabama Revenue Department (Department) can receive and process the electronic returns;
- 4. Developers understand and are familiar with the mechanics of electronic filing.

#### Who Must Test:

All software developers are required to perform all tests in this Test Package before they can be accepted into the electronic filing program for the 2006 (Tax Year 2005) filing season. Anyone who plans to transmit returns to Alabama must complete communications testing with the IRS and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the Internal Revenue Service (IRS) application process. Refer to IRS Publication 3112, IRS e-file Application Package for Form 8633 procedures. For the On-Line application procedures refer to the http://www.irs.gov/efile/article/0,,id=106801,00.html URL.

#### Tests:

The Test Package for the Alabama Participations Acceptance Testing System (PATS) for Form 20C Tax Year 2005 consists of ten (10) return scenarios

The test package includes a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined FEINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the test. The Department strongly recommends each return be run against a parser prior to being transmitted to the Department. The Department will run each return against a parser.

#### **Attachments (PDFs):**

Also included in the test scenarios are required attachments to be sent in .PDF format, (i.e. the AL8453-C Corporate Income Tax Declaration for Electronic Filing, Form 7004 Application for Automatic Extension of Time to File Corporation Income Tax Return, Form 1120 (pro forma and consolidated), Form 20C Schedule AB Add-Back Form, and Form 20C CRE Election to File Consolidated Corporate Income Tax Return). We have provided samples of the PDF's that must be attached. Some of the PDF's have been populated with data and some have not. The purpose of the test is to verify the transmission and receipt of the required attachments not the content.

#### Formatting the Entities:

The Business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and address. No commas or periods are allowed. Example:

Test Scenario HELP 2300 MCCLELLAN AVE SUITE 450 PENNSAUKEN, NJ 08109-4613

XML Format
HELP For All Inc (BusinessNameLine1Type)
2300 MCCLELLAN AVE SUITE 450 (StreetAddressType)
PENNSAUKEN (CityType)
NJ (StateType)
08109-4613 (ZipCodeType)

#### **Populating Data in the Test Cases:**

Do not transmit blank data elements. Do not enter zeros where you have no entry unless the form or instructions specifically instruct you to do so. For example, if you have no NOL Carry forward, do not enter a zero for that data element. It should be left blank and not transmitted in the XML return data.

#### When You Are Ready To Test:

Prior to submitting test files you must contact either the Corporate Income Tax E-File Project manager or the Corporate Income Tax E-File Coordinator or e-mail <a href="mailto:corporate.efile@revenue.alabama.gov">corporate.efile@revenue.alabama.gov</a> to obtain a test ID. This test ID will be used in the element Header\HdrCode\SoftwareDeveloperID. After you have completed testing you will use your EFIN. The test ID's assigned will only be used in the test environment. A database consisting of the EFIN of the software developers who have completed testing with the Department will be maintained. If the EFIN transmitted in the element Header\HdrCode\SoftwareDeveloperID is not in the database the return will be rejected.

Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Alabama. You are invited to contact us with

any question or comment you have regarding our Corporate Income Tax Electronic Filing Program. For best possible service, please choose the appropriate contact carefully.

For technical questions regarding:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

**CONTACT:** Corporate Income Tax E-File Coordinator

Individual & Corporate Tax Division Alabama Department of Revenue

P.O. Box 327450

Montgomery, AL 36132-7450

Kathleen Campbell, E-File Project Manager @ 334-242-9822

Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

**EMAIL:** <u>corporate.efile@revenue.alabama.gov</u>

#### **Testing Guidelines for Software Developers:**

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the E-File Project Manager or E-File Coordinator of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form 20C with no field limitations except for the number of occurrences.

#### **Electronic Signatures:**

As with any corporate income tax return submitted to the Department on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable.

The AL8453-C "Corporate Income Tax Declaration for Electronic Filing" authorizes the origination of the electronic submission of the return prior to the transmission of the return. The

Declaration includes the taxpayer's declaration that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

The Form AL8453-C must be completed and signed by all required parties and then scanned to create a PDF document. The PDF document must then be included as part of the electronic return as binary attachment named "AL8453C.PDF". The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return. **See Appendix I for the AL8453-C** 

#### **Reviewing PATS Test Files and Making Corrections:**

You may transmit as many test returns as necessary until you receive no error messages; all "Business Rules" violations must be corrected in order to pass PATS testing. Software will only be passed upon error free transmission of all tests.

#### **APPENDIX I**

## AL8453-C

#### ALABAMA DEPARTMENT OF REVENUE INDIVIDUAL & CORPORATE TAX DIVISION

2005

#### Corporate Income Tax Declaration for Electronic Filing

To be filed electronically with the corporation's tax return. Do not send paper copies.

For calendar ye	ear 2005, or tax year beginning		, 2005, ending		, 20
NAME OF CORPORATION	C:			FEDERAL EM	PLOYER IDENTIFICATION NUMBE
NDBRESS OF CORPORAT	DON			TELEPHONE	NUMBER
PART I Tax	Return Information (Whole Dolla	rs Only)			
1 Alabama taxab	le income (Form 20C, line 14)			1	
2 Total tax liability	y (Form 20C, line 15c)			2	
Total payments	and credits (Form 20C, line 16h)			3	
Refund (negation	ve number reported on Form 20C, li	ne 18)		4	
Amount you ow	ve (positive number reported on Forr	m 20C, line 18)	**********	5	
Amount of payr	ment remitted electronically			6	
PART II Dec	laration of Officer (Sign only after	r Part I is complete	ed.)	10.0	
Sign Here	-7	100	<b></b>		
	ture of Officer		Date Title	201	
PART III Dec	laration of Electronic Return Orig	ginator (ERO) and	Paid Preparer (Se	e Instruction:	s)
edge, If I am only a corporate officer will Department of Reve File Information for Schemas for Alabam corporation's return	reviewed the above corporation's return collector, I am not responsible for review have signed this form before I submit the not not provided all other requirer Authorized IRS e-file Providers of Form a Corporate Income Tax Returns. If I am and accompanying schedules and statem ration is based on all information of which	ing the return and only e return. I will give the o ments in Pub. 3112, IR ns 1120/1120S and Pa also the Paid Prepare nents, and to the best o h I have any knowledge	declare that this form fficer a copy of all form S e-file Application an ub. AL4164 Software r, under penalties of per f my knowledge and b	accurately reflect as and information d Participation, a Developers and orjury I declare the	ts the data on the return." In to be filed with the Alaba and Pub. 4163, Modernized Transmitters: Guidelines: at I have examined the ab- ie, correct, and complete. T
ERO's ERO's		Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
USE Firm's name	(or yours			EIN	
Only if self-employ address and	ŽIP code			Phone No	( )
	perjury, I declare that I have examined true, correct, and complete. Declaration		an taxpayer) is based		n of which preparer has a
Paid Proposigno	aner's		Date:	Check if self-employed	Preparer's SSN or PTIN
Preparer's Firm's	name (or yours			EIN	
	employed). es and ZIP code				